

**CALDWELL PARISH FIRE
PROTECTION BOARD, DISTRICT NO. 1
Columbia, Louisiana**

**General Purpose Financial Statements
With Accountant's Compilation Report
As of and for the Year Ended
December 31, 2010**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 4/27/11

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December 31, 2010

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A PROFESSIONAL CORPORATION

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Accountant's Compilation Report


**BOARD OF COMMISSIONERS
CALDWELL PARISH FIRE
PROTECTION BOARD, DISTRICT NO. 1
Columbia, Louisiana**

I have compiled the accompanying general purpose financial statements, as listed in the foregoing table of contents, of the Caldwell Parish Fire Protection Board, District No. 1 as of December 31, 2010, and for the year then ended. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of financial statements.

My responsibility is to conduct the compilation in accordance with Statements for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Caldwell Parish Fire Protection Board, District No. 1 financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.



West Monroe, Louisiana
February 25, 2011

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

Statement A

CALDWELL PARISH FIRE
PROTECTION BOARD, DISTRICT NO. 1
Columbia, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 2010

	GOVERNMENTAL FUND TYPE - GENERAL FUND	ACCOUNT GROUP - GENERAL FIXED ASSETS	TOTAL (MEMORANDUM ONLY)
ASSETS			
Cash and cash equivalents	\$41,980		\$41,980
Receivables - Sales taxes	3,357		3,357
Buildings and equipment		\$1,016,575	1,016,575
TOTAL ASSETS	\$45,337	\$1,016,575	\$1,061,912
LIABILITIES AND FUND EQUITY			
Liabilities - accounts payable	\$4,475		\$4,475
Fund Equity:			
Investment in general fixed assets		\$1,016,575	1,016,575
Fund balance - unreserved - undesignated	40,862		40,862
Total Fund Equity	40,862	1,016,575	1,057,437
TOTAL LIABILITIES AND FUND EQUITY	\$45,337	\$1,016,575	\$1,061,912

See Accountant's compilation report.

Statement B

**CALDWELL PARISH FIRE
PROTECTION BOARD, DISTRICT NO. 1
Columbia, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND**

**Statement of Revenues, Expenditures, and
Changes in Fund Balance
For the Year Ended December 31, 2010**

REVENUES

Sales taxes	\$24,569
Intergovernmental revenue -	
State funds - fire insurance rebate	14,011
Use of money and property	1,451
Other Revenue	870
Total revenues	<u>40,901</u>

EXPENDITURES

Current - public safety:	
Operating services	46,719
Material and supplies	16,827
Travel and other	815
Capital outlay	10,000
Total expenditures	<u>74,361</u>

**EXCESS (Deficiency) OF REVENUES
OVER EXPENDITURES**

(33,460)

OTHER FINANCING SOURCE - proceeds from sale of assets

15,003

**EXCESS (Deficiency) OF REVENUES AND OTHER
FINANCING SOURCE OVER EXPENDITURES**

(18,457)

FUND BALANCE AT BEGINNING OF YEAR

59,319

FUND BALANCE AT END OF YEAR

\$40,862

See Accountant's compilation report.